

FISCAL NOTE

HB 2845 - SB 2954

February 2, 2008

SUMMARY OF BILL: Expands the definition of “restaurant” which would result in authorizing a certain establishment(s) in Maury County to sell wine.

ESTIMATED FISCAL IMPACT:

Increase State Revenue – Not Significant
Increase State Expenditures – Not Significant

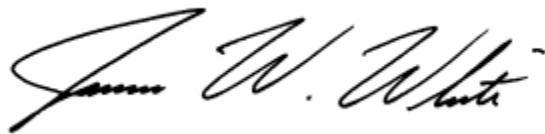
Increase Local Gov’t. Revenue – Not Significant

Assumptions:

- Any cost to the Alcoholic Beverage Commission can be accommodated without additional personnel costs.
- The application fee for the required license is \$300.
- Based upon the seating maximum referenced in the bill, the annual renewal fee for the required license would be \$300.
- The local privilege tax would be \$150.
- Upon licensing, qualifying entities will be assessed state and local sales taxes on alcoholic beverage sales, 15% liquor-by-the-drink tax on each alcoholic beverage sold and any applicable county or city privilege tax.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director

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